

THE BOARD OF EQUALIZATION OF UTAH COUNTY, UTAH
COMMISSION CHAMBERS, ROOM 1400
OF THE UTAH COUNTY ADMINISTRATION BUILDING
Tuesday, October 27, 2015 at 1:00 P.M.

PRESENT: COMMISSIONER LARRY A. ELLERTSON, CHAIR
COMMISSIONER WILLIAM C. LEE, VICE-CHAIR
COMMISSIONER GREG GRAVES

ALSO PRESENT:

Dianne Orcutt, Attorney's Office
Burt Harvey, Clerk/Auditor's Office
Sandy Nielson, Clerk/Auditor's Office
Vicky Westergard, Clerk/Auditor's Office

Jim Stevens, Assessor's Office
Andrea Allen, Recorder's Office
Lisa Nielson, Commissioner's Office
Michelle Araujo, Commissioner's Office

Commissioner Ellertson welcomed all present and the meeting began at 1:23 P.M. The following items were addressed:

- 1. APPROVE MINUTES OF THE BOARD OF EQUALIZATION MEETING HELD ON AUGUST 25, 2015.**
Commissioner Graves made the motion to approve the minutes of the Board of Equalization meeting held on August 25, 2015. This motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none
- 2. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – REVIEW PROCESS REPORT, REPORT DATE: 10/21/2015.**
Commissioner Lee made the motion to approve the Assessor Approved – Review Process Report, Report date: 10/21/2015. This motion was seconded by Commissioner Graves and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none
- 3. APPROVE BOARD OF EQUALIZATION ASSESSOR APPROVED – HEARING PROCESS REPORT, REPORT DATE: 10/21/2015.**
Commissioner Lee made the motion to approve the Assessor Approved – Hearing Process Report, Report date: 10/21/2015. This motion was seconded by Commissioner Graves and carried with the following vote:

UTAH COUNTY BOARD OF EQUALIZATION
MINUTES – October 27, 2015
Page 2

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none

4. ACCEPT OR DENY 2015 INITIAL EXEMPTION APPLICATION FROM PRIVILEGE TAX RECEIVED AFTER STATE CODE DEADLINE ON MARCH 1, 2015 FOR FBN LC/RON WILSON, SERIAL NO. 21:032:6442, HANGER NO. 15-16.

Commissioner Graves made the motion to accept the late privilege tax exemption stated in Item No. 4. The motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none

5. APPROVE OR DENY 2015 INITIAL EXEMPTION APPLICATION FROM PRIVILEGE TAX FOR FBN LC/RON WILSON, SERIAL NO. 21:032:6442, HANGER NO. 15-16.

Bryan Thompson explained he once worked for Ron Wilson prior to becoming Utah County Clerk/Auditor. Commissioner Ellertson asked Ron if he used this for any business. Ron Wilson stated he recently filed his 2014 income taxes. He said he has only rented the hanger for a year and doesn't use it for any commercial purposes. Ron explained the hangers are only "T" hangers and can only handle one plane. Burt remarked the hanger is leased under a corporation and not a person. He continued saying he thought this would prevent the county from granting the exemption. Ron explained the plane is a part of his family trust. Bryan said he once did Mr. Wilson's taxes and was aware that it was for the family trust. He said it is not used commercially but as part of the family trust. Burt said he didn't think the use was the issue, the leasee status was the issue. Commissioner Graves asked Dianne Orcutt what she thought. She said she didn't have the code in front of her, but thought the language in the code says if the property is used for business conducted for profit it would not be eligible. As a practical matter, she continued, we have interpreted that to mean also being held in name. Generally we look at if it is being held for an individual for not profit purposed or otherwise held by a religious, educational or charitable organization. She said the language says if used in connection with a business connected for profit. Ron replied it was not used in connection with a business connected for profit. Dianne said in that, she thought it would probably meet. She said the name on the lease is a little problematic, but thought we would be okay under the language of the statute. Commissioner Ellertson asked if name on the lease is in the name of the family trust. Ron said he didn't know what FBN LC is. He said it was not him. Ron said the lease is in his personal name.

Commissioner Graves made the motion to approve the initial exemption application from privilege for Ron Wilson. This motion was seconded by Commissioner Lee and carried with the following vote:

Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none

6. APPROVE OR DENY 2015 INITIAL EXEMPTION APPLICATION FOR EAST BAY HEALTH CENTER, PERSONAL PROPERTY ACCOUNT NO. 90806.

Commissioner Ellertson asked if this was exempt because amount of the asset. Burt said they were filing within 30 days of opening. Commissioner Ellertson said this is part of Mountainlands Community Health Center.

Commissioner Graves made the motion to approve the 2015 Initial Exemption Application for East Bay Health Center. The motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none**

7. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL EXEMPTION FOR BARY G & KIM J. JONES, SERIAL NO. 46:228:0023 FOR THE YEAR 2015.

Jim Stevens explained item nos. 7-9 are all similar. None of the owners are living in the homes personally. The son of the Jones' lives in the home on June 15, 2015. He provided an affidavit. Jim said he didn't see any problem with any of the agenda items. The owner of the 3rd home is about to retire. Their daughter is living in the home. Commissioner Ellertson said it is used as a residence, just not by him. They have a lease since 2014.

Commissioner Graves made the motion to approve Agenda Item No. 7. This motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none**

8. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL EXEMPTION FOR FRED L & JOANN P GOWERS, SERIAL NO. 50:058:0035 FOR THE YEAR 2015.

Commissioner Graves made the motion to approve Agenda Item No. 8. This motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none**

9. APPROVE OR DENY APPLICATION FOR UTAH COUNTY RESIDENTIAL PROPERTY EXEMPTION FOR RODNEY C & ELIZABETH C POCHE, SERIAL NO. 55:771:0016 FOR THE YEAR 2015.

Commissioner Graves made the motion to approve Agenda Item No.9. This motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none**

UTAH COUNTY BOARD OF EQUALIZATION

MINUTES – October 27, 2015

Page 4

Commissioner Graves made the motion to adjourn. This motion was seconded by Commissioner Lee and carried with the following vote:

**Aye: Commissioner Ellertson
Commissioner Lee
Commissioner Graves
Nay: none**

There being no further business, the meeting adjourned at: 1:42 P.M.

The minutes of the October 27, 2015 Board of Equalization Meeting were approved as transcribed on December 15, 2015.

Larry Ellertson, Chair

ATTEST:

Bryan E. Thompson
Utah County Clerk/Auditor

Copies available upon request or online at:
www.utahcountyonline.gov and www.utah.gov/pmn.

Recorded by Vicky Westergard, Tax Administration Clerk